

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

MICHAEL O. WILLIAMS,

Plaintiff,

-against-

IRS EXAM DEPARTMENT,

Defendant.

24-CV-2480 (LTS)

ORDER OF DISMISSAL

LAURA TAYLOR SWAIN, Chief United States District Judge:

Plaintiff, who is appearing *pro se*, brings this action challenging a tax assessment for the year 2018 and other matters. Plaintiff has previously submitted to this court a nearly identical complaint asserting the same claims. That case is presently pending under docket number 24-CV-2415. As this second complaint raises the same claims, no useful purpose would be served by litigating this duplicate action. Therefore, this complaint is dismissed without prejudice to Plaintiff's pursuing the action pending under docket number 24-CV-2415.

**CONCLUSION**

Plaintiff's complaint is dismissed without prejudice as duplicative of the action pending under docket number 24-CV-2415.

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from this order would not be taken in good faith, and therefore *in forma pauperis* status is denied for the purpose of an appeal. *See Coppedge v. United States*, 369 U.S. 438, 444-45 (1962). Judgment shall enter.

Dated: April 3, 2024  
New York, New York

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN  
Chief United States District Judge